

FILED

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**CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS**

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

TRACEY MORRISON,

Petitioner,

v.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

No. 05-72462

Tax Ct. No. 17014-04

MEMORANDUM^{*}

Appeal from a Decision of the
United States Tax Court

Submitted February 13, 2006^{**}

Before: FERNANDEZ, RYMER, and BYBEE, Circuit Judges.

Tracey Morrison appeals pro se from the Tax Court's decision dismissing for failure to state a claim her petition challenging the Commissioner of Internal Revenue's ("Commissioner") notices of deficiency for tax years 2000 through 2002. We have jurisdiction pursuant to 26 U.S.C. § 7482. We review de novo a

^{*} This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

^{**} The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

Tax Court's dismissal for failure to state a claim, *Grimes v. Comm'r*, 806 F.2d 1451, 1453 (9th Cir. 1986) (per curiam), and we affirm.

The Tax Court properly dismissed Morrison's petition for failure to state a claim because she did not set forth a clear and concise assignment of error or any facts demonstrating error in the Commissioner's determinations. *See* Tax Ct. R. 34(b)(4); *Grimes*, 806 F.2d at 1453-54. Moreover, the Tax Court ordered Morrison to file an amended petition clearly setting forth the errors alleged, and she failed to do so.

Morrison's remaining contentions are unpersuasive.

We grant the Commissioner's motion for sanctions in the amount of \$2,500. *See Grimes*, 806 F.2d at 1454 ("Sanctions are appropriate when the result of an appeal is obvious and the arguments of error are wholly without merit.").

AFFIRMED WITH SANCTIONS